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EDUCATION AND THE WORKFORCE
HOUSE POLICY

Congress of the United States

House of Representatives

January 26, 2005

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Make the Adoption Tax Credit Permanent

Dear Colleague,

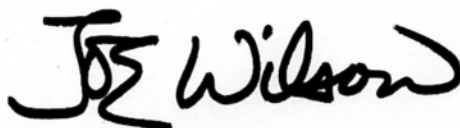
Today, I introduced H.R. 305, the "Adoption Tax Relief Guarantee Act of 2005." This legislation makes permanent the \$10,000 child adoption tax credit, which expires in 2010. Senator Jim Bunning is introducing the same bill in the Senate.

This important legislation provides a tax credit up to \$10,000 for qualified expenses relating to the adoption of a child for both domestic and international adoptions. The legislation also excludes from income up to \$10,000 in qualified adoption expenses relating to an employer's adoption assistance program. Qualifying adoption expenses include attorney's fees, reasonable and necessary adoption fees, court costs, traveling costs, and other costs directly relating to the legal adoption of an eligible child. An eligible child is one that is under the age of 18 and physically and mentally incapable of caring for themselves.

In 2001, Congressman Jim DeMint introduced the "Hope for Children Act," H.R. 622, which gained 289 cosponsors and was incorporated into the "Economic Growth and Tax Relief Reconciliation Act," H.R. 1836, which became Public Law 107-16. This legislation doubled the adoption tax credit from \$5,000 to \$10,000. In the 108th Congress, Congressman DeMint introduced the "The Adoption Tax Relief Guarantee Act," H.R. 1057, which gained 203 cosponsors and passed the House by a bipartisan margin of 414-0 on September 23, 2004.

I am honored to continue Congressman DeMint's strong support of this legislation. As a member of the Congressional Coalition on Adoption, and as a father of an adopted son, I respectfully request your cosponsorship of this important legislation. Making the adoption tax credit permanent will enable more American families to afford the costs of adopting children who need a loving home. If you would like to cosponsor this bill, please contact Dino Teppara at dino.teppara@mail.house.gov, (202) 225-2452.

Very truly yours,



JOE WILSON
Member of Congress

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